

COUNTY OF TULARE

DISTRICT ATTORNEY'S OFFICE

AUDIT OF SPECIAL EMPHASIS VICTIM
ASSISTANCE PROGRAM
GRANT AWARD NUMBER SE07090540

FOR THE PROGRAM PERIOD
JULY 1, 2007 THROUGH JUNE 30, 2008

DATE RECEIVED:



AUDIT REVIEW #(s) 04458
Assigned To: In Reassigned LeClair
Date Reviewed: 2/23/09
Reviewer's Initials: ML
Date Review(s) Completed: 3/17/09

**County of Tulare
District Attorney's Office
Special Emphasis Victim Assistance Program
Grant Award Number SE07090540
For the Program Period July 1, 2007 through June 30, 2008**

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INDEPENDENT AUDITOR'S REPORT

County of Tulare Board of Supervisors
County Civic Center
Visalia, CA 93291

We have audited the accompanying Schedule of Approved Budget and Cumulative Expenditures and the Schedule of Costs Claimed and Accepted (financial statements) of the County of Tulare, District Attorney's Office, Special Emphasis Victim Assistance Program (Governor's Office of Emergency Services Grant Award Number SE07090540) for the program period July 1, 2007 through June 30, 2008, as listed in the Table of Contents. These statements are the responsibility of the District Attorney's Office. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the standards outlined in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and that expenditures were in conformity with the purposes of the program as specified in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying financial statements were prepared for the purpose of complying with the audit requirement of the Governor's Office of Emergency Services Special Emphasis Victim Assistance Program Guidelines for Grant Award Number SE07090540 and are not intended to be a complete presentation of the County of Tulare, District Attorney's Office revenues and expenditures.

In our opinion, the aforementioned financial statements present fairly, in all material respects, the budgeted, claimed and recommended allowable costs for the County of

County of Tulare Board of Supervisors
Special Emphasis Victim Assistance Program

Tulare, District Attorney's Office, Special Emphasis Victim Assistance Program (Governor's Office of Emergency Services Grant Award Number SE07090540) for the program period July 1, 2007 through June 30, 2008, in conformity with accounting principles generally accepted in the United States of America and those outlined in the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2009, on our consideration of the County of Tulare, District Attorney's Office, Special Emphasis Victim Assistance Program's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended for the information and use of the County of Tulare District Attorney's Office and Board of Supervisors, and Governor's Office of Emergency Services. However, this report is a matter of public record and its distribution is not limited.

This audit was performed by the Internal Audit Division of the County of Tulare Auditor/Controller's Office. This division is independent in respect to the County of Tulare District Attorney's Office.



Doreen Hutchings, CPA
Chief Internal Auditor
January 21, 2009

COUNTY OF TULARE
DISTRICT ATTORNEY'S OFFICE
SPECIAL EMPHASIS VICTIM ASSISTANCE PROGRAM
GRANT AWARD NUMBER SE07090540
BALANCE SHEET
AS OF JUNE 30, 2008

ASSETS:

Accounts Receivable (See Note 5)	\$ 16,713
	<hr/>
Total Assets	16,713

LIABILITIES:

Advance from County General Fund	16,713
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Total Liabilities	16,713

FUND BALANCE:

Fund Balance	\$ -
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Total Fund Balance	\$ -

Total Liabilities and Fund Balance	<u>\$ 16,713</u>
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The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE
 DISTRICT ATTORNEY'S OFFICE
 SPECIAL EMPHASIS VICTIM ASSISTANCE PROGRAM
 GRANT AWARD NUMBER SE07090540
 STATUS OF CASH
 FOR THE PROGRAM PERIOD JULY 1, 2007 TO JUNE 30, 2008

	For the Fiscal Year Ended June 30, 2008
Cash Received:	
State Grant Cash Received	\$ 93,287
Total Cash Received	93,287
Grant Expenditures:	
Personal Services	110,000
Total Expenditures	110,000
Grant Expenditures in Excess of Cash Received	(16,713)
Accounts Receivable:	
State	16,713
Total Accounts Receivable	16,713
Cash on Hand as of June 30, 2008	\$ -

The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE
 DISTRICT ATTORNEY'S OFFICE
 SPECIAL EMPHASIS VICTIM ASSISTANCE PROGRAM
 GRANT AWARD NUMBER SE07090540
 SCHEDULE OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES
 FOR THE PROGRAM PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

	Original and Final Approved Budget		Cumulative Expenditures Claimed		Variance with Final Budget	
	State	County Match	State	County Match	State	County Match
<u>Expenditures:</u>						
Personal Services	\$ 110,000	\$ 27,500	\$ 110,000	\$ 27,500	\$ -	\$ -
Operating Expenditures	-	-	3,216	-	3,216 (1)	-
Totals	<u>\$ 110,000</u>	<u>\$ 27,500</u>	<u>\$ 113,216</u>	<u>\$ 27,500</u>	<u>\$ 3,216</u>	<u>\$ -</u>

- (1) Operating expenses were claimed on the Forms 201 for the billing periods 7/1/07-9/30/07 and 10/1/07-12/31/07. However, operating expenses were not budgeted. This amount has been recommended for disallowance.

The accompanying notes are an integral part of these financial statements.

COUNTY OF TULARE
 DISTRICT ATTORNEY'S OFFICE
 SPECIAL EMPHASIS VICTIM ASSISTANCE PROGRAM
 GRANT AWARD NUMBER SE07090540
 SCHEDULE OF COSTS CLAIMED AND ACCEPTED
 FOR THE PROGRAM PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

	<u>Costs Claimed</u>	<u>Costs Accepted</u>	<u>Costs Questioned</u>	<u>Costs Recommended for Disallowance</u>	<u>Net County Cost</u>
Personal Services	\$ 137,500	\$ 137,500	\$ -	\$ -	\$ 23,687
Operating Expenditures	<u>3,216</u>	<u>-</u>	<u>3,216</u>	<u>3,216 (1)</u>	<u>5,939</u>
Totals	<u>\$ 140,716</u>	<u>\$ 137,500</u>	<u>\$ 3,216</u>	<u>\$ 3,216</u>	<u>\$ 29,626 (2)</u>

(1) The State of California Department of Finance has reduced the amount requested for payment on the Forms 201 for the billing periods 7/1/07-9/30/07 and 10/1/07-12/31/07 by \$3,216. Therefore, the costs recommended for disallowance has been settled.

(2) Net County Cost consists of expenditures in excess of both the SEVA funding and the 20% matching requirement. This amount includes the costs recommended for disallowance.

The accompanying notes are an integral part of these financial statements.

County of Tulare
District Attorney's Office
Special Emphasis Victim Assistance Program
Grant Award Number SE07090540
Notes to Financial Statements
For the Program Period July 1, 2007 through June 30, 2008

Note 1: Program Summary

The County of Tulare, District Attorney's Office, Special Emphasis Victim Assistance Program (Program) has as its objective a full range of comprehensive services to victims of violent crime in Tulare County. The County of Tulare, District Attorney's Office entered into Award No. SE07090540 with the Governor's Office of Emergency Services (OES) for the program period July 1, 2007 through June 30, 2008 with a total budgeted project cost of \$137,500. The final Form 201 was filed on September 24, 2008.

Note 2: Significant Accounting Policies

The County of Tulare, District Attorney's Office accounts for grant proceeds and expenditures using the modified accrual basis of accounting. Under this method, Program revenues are recognized when measurable and available to finance expenditures of the current period. These include amounts that have been spent but not yet reimbursed to the County of Tulare, which are accrued. Expenditures are generally recorded when a liability is incurred as under the accrual method of accounting.

Note 3: Match Requirement

The Special Emphasis Victim Assistance Program's required match of 20% has been met with funds provided by the County of Tulare, District Attorney's Office General Fund. These expenses totaled \$27,500 for the program period July 1, 2007 through June 30, 2008. Expenditures for the 80% Governor's Office of Emergency Services funds are billed to the Special Emphasis Victim Assistance Program.

Note 4: Expenditures

Expenditures were made for the purpose of the program as specified in Section 6200.1 of the Governor's Office of Emergency Services 2008 Recipient Handbook, and the guidelines in the Grant Award Agreement.

A. Salaries and Benefits

Expenditures charged to the Program are limited to personnel funded by the grant. These expenditures include salaries and benefits of two Victim Witness Workers, a Victim Witness Coordinator, and a Legal Office Assistant.

County of Tulare
District Attorney's Office
Special Emphasis Victim Assistance Program
Grant Award Number SE07090540
Notes to Financial Statements
For the Program Period July 1, 2007 through June 30, 2008

All employees funded by the grant are directly involved with the program. County of Tulare policies and procedures were used to verify the appropriateness of personnel costs. Personnel time charged to the Program was appropriately certified by Program personnel.

B. Operating Expenditures

Operating expenditures were not budgeted for the Program during the program period. However, the County of Tulare, District Attorney's Office paid costs for communications, office supplies, transportation and travel related to the Program.

C. Equipment

Equipment was neither budgeted nor purchased for the Program during the program period.

Note 5: Claimed Costs

Claimed costs were obtained from Forms 201 for Grant Award Number SE07090540 filed quarterly with the Governor's Office of Emergency Services for the program period July 1, 2007 through June 30, 2008. These invoices agree with the County of Tulare, District Attorney's Office accounting records.

Note 6: Summary of Grant Revenues and Expenditures

A summary of state grant revenues and expenditures for the program period July 1, 2007 through June 30, 2008 is as follows:

<u>Grant Award Number</u>	<u>SEVA Budgeted Expenditures</u>	<u>SEVA Actual Expenditures</u>	<u>Revenues Received</u>	<u>Balance of Funds to be Received</u>
SE07090540	<u>\$ 137,500</u>	<u>\$ 167,126</u>	<u>\$ 93,287</u>	<u>\$ 16,713</u>

The final payment was received September 17, 2008.

**County of Tulare
District Attorney's Office
Special Emphasis Victim Assistance Program
Grant Award Number SE07090540
Notes to Financial Statements
For the Program Period July 1, 2007 through June 30, 2008**

Note 7: Net County Cost

Net County Cost represents program expenditures in excess of both the 20% County Match and the 80% Governor's Office of Emergency Services award. These expenditures consist of both personal services and operating expenses. Personal services include the excess over the budgeted amount of the salary and benefits for personnel funded by the program. Operating expenses include communications, office supplies, travel, and payroll processing fees. These amounts are paid from the County's general fund, representing a Net County Cost. Total expenditures for the program period July 1, 2007 through June 30, 2008 were \$167,126. Therefore, Net County Cost for the program totaled \$29,626.

Other Reports



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

County of Tulare Board of Supervisors
County Civic Center
Visalia, CA 93291

We have audited the Schedule of Approved Budget and Cumulative Expenditures and the Schedule of Costs Claimed and Accepted (financial statements) of the County of Tulare, District Attorney's Office, Special Emphasis Victim Assistance Program (Governor's Office of Emergency Services Grant Award Number SE07090540) as of and for the program period July 1, 2007 through June 30, 2008, and have issued our report thereon dated January 21, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Tulare, District Attorney's Office Special Emphasis Victim Assistance Program's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the statements, but not for the purpose of expressing an opinion on the effectiveness of the Program's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Tulare, District Attorney's Office Special Emphasis Victim Assistance Program's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County of

County of Tulare Board of Supervisors
Special Emphasis Victim Assistance Program

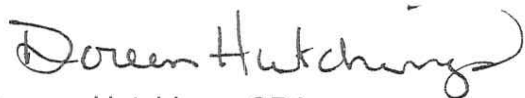
Tulare, District Attorney's Office Special Emphasis Victim Assistance Program's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Program's statements that is more than inconsequential will not be prevented or detected by the Program's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County of Tulare, District Attorney's Office Special Emphasis Victim Assistance Program's internal control. Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Program's statements are free of material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements applicable to the County of Tulare, District Attorney's Office, Special Emphasis Victim Assistance Program, noncompliance with which could have a direct and material effect on the determination of statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or the Governor's Office of Emergency Services 2008 Recipient Handbook and Program Guidelines.

This report is intended solely for the information and use of the governing body and management of the County of Tulare District Attorney's Office and Board of Supervisors, and the Governor's Office of Emergency Services and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



Doreen Hutchings, CPA
County of Tulare
Chief Internal Auditor
January 21, 2009